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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**District of Columbia First-Time
 Homebuyer Credit**

▶ Attach to Form 1040 or Form 1040NR.

2008

Attachment
 Sequence No. **106**

Name(s) shown on return

Your social security number

Note: The District of Columbia first-time homebuyer credit has expired for homes purchased after 2007. In 2008, you can only claim a carryforward of the unused credit from 2007.

Part I Credit Carryforward From 2007

1 Enter the amount from line 12 of your 2007 Form 8859	1		
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Part II Tax Liability Limit

2 Enter the amount from Form 1040, line 44, or Form 1040NR, line 41	2		
3 1040 filers: Enter the total of any amounts from Form 1040, lines 47 through 49, and Form 8396, line 13.			
1040NR filers: Enter the total of any amounts from Form 1040NR, line 44, and Form 8396, line 13	3		
4 Subtract line 3 from line 2. If zero or less, enter -0- here and on line 7 and go to line 8	4		
5 Enter the amount from Form 6251, line 31	5		
6 Subtract line 5 from line 4. If zero or less, enter -0- here and on line 7 and go to line 8	6		
7 Current year credit. Enter the smaller of line 1 or line 6. Also include this amount on Form 1040, line 54, or Form 1040NR, line 49	7		
8 Credit carryforward to 2009. Subtract line 7 from line 1	8		